IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 19TH DECEMBER 2007 / 28TH AGRAHAYANA 1929

WP(C).No. 37799 of 2007(Y)

PETITIONER:

M/S. STAR PANELS & CEILINGS, KP 14/230,
NCC ROAD, PEROORKADA PO, THIRUVANANTHAPURAM
HAVING BRANCH AT 32/264B(1), NANTHANATH, ERNAKULAM,
THAMMANAM P.O., KOCHI-32, REPRESENTED BY ITS PARTNER
ROY MATHEW.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENT:

INTELLIGENCE INSPECTOR, SQUAD NO.II,
COMMERCIAL TAXES, THIRUVANANTHAPURAM
AT ATTINGAL.

BY GOVT. PLEADER SRI C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 37799 of 2007

Dated: December 19, 2007

JUDGMENT

The detention of goods as per Ext.P5 is under challenge. Irregularities noticed appears to be that certain informations have not been furnished by the petitioner and for that reason, evasion of tax was suspected and that led to the detention.

2. Learned counsel for the writ petitioner submits that the petitioner is a registered dealer. Ext.P3 liability certificate is also referred and it is contended that the petitioner was executing certain works at the site of M/s. Tata Elxsi Ltd. and that there was no sale. Petitioner submits that tax is also deducted. In view of this, according to the petitioner, there was no justification for the detention of the goods as ordered by Ext.P5.

3. Having regard to the submissions that are made, the matter requires adjudication and, pending such adjudication, there is no necessity for detaining the goods having regard to the fact that petitioner is a registered dealer.

4. Therefore I dispose of the writ petition directing that the goods detained as per Ext.P5 shall be released to the petitioner on furnishing security without prejudice to the right of the department to continue enquiry in pursuance to Ext.P3.

ANTONY DOMINIC, JUDGE

mt/-